Receipts and Expenditures

AND

REPORT OF THE SUP'T SCHOOL COMMITTEE

OF THE

TOWN OF DURHAM,

FOR THE YEAR

Ending March 1st, 1861.

DOVER:
PRINTED AT THE GAZETTE OFFICE.
1861.

At the Annual Meeting in March, 1860, voted to raise the following sums of money, for the objects hereinafter specified :

For State Tax	$ 315 70
County Tax	1015 43
Support of Schools	902 00
Extra School Money	300 00
Teachers' Institute	18 04
Roads and Bridges	300 00
General Expenses	300 00
April 23. To pay T. J. Haines	150 00
	3301 17

The amount of Taxes raised on Resident	3213 25
Non-resident	125 58
Non-resident Highway	69 69
	3408 52

TOWN OF DURHAM

IN ACCOUNT WITH THE SELECTMEN AND TREASURER.

OUTSTANDING BILLS.

1860			
Mar. 30.	Paid J. S. Burnham, Overseer of Poor, fr. J. Drew		230 00
	Ebenezer Kent	for breaking roads	2 50
	Thomos S. Channell	"	8 00
	Daniel Edgerly	"	4 75
	Samuel Stevens	"	1 62
	Jonathan Thompson	"	1 50
	Thomas Young	"	3 58
	John H. Odiorne	"	7 73
	Stephen Demeritt	"	3 75
	James Garland	"	7 06
	Alfred Mathes	"	1 00
	Jose W. Woodman	"	1 08
	John T. Emerson	"	1 00
	Job R. Durgin	"	87
	John W. Durgin	"	50
	John P. Emerson	"	2 80
	J. S. & E. Bennett 60 ft. pump chain del'd J. Langley		2 70
	N. Wiggin, for serving pauper notice on Barrington and Madbury		4 62
May 1.	Thompson Jackson, for 784 feet joice and plank for New Market bridge		9 40
27.	Thomas J. Haines, note and interest		127 00
	Ezra Parsons, insurance assessments		26 47
	Geo. Wadleigh, printing and binding 450 town accounts		30 00
	William Woodman, for breaking roads		2 12
	Wm. J. Stevens, for money and interest due him from District No. 8 in 1854		12 77
	Jane McDaniel, non-resident highway tax worked out		1 67
	E. L. Bennett	" " "	75
	John Harvey	" " "	1 00
	Mary A. Chapman	" " "	1 00
	Henry Y. Hayes	" " "	24
	William A. Jenkins	" " "	67
	Reuben Miles	" " "	1 00
	John B. Griffiths, breaking roads in 1858		3 50
	Job Thompson	" "	2 00
	Charles A. Langmaid	" "	2 33
	Sylvester Savage, services as Police Officer for 1859		6 00
			512 19

BRIDGES.

1860. *Wiggins Hill Bridge*

May.	Paid John Drew for drawing timber and plank, 1 hand and 4 oxen 4 days		12 00
June 7-8	2 hands and 4 oxen 2 days on bridge		8 00
7	Alfred Langley 1 "		1 00
	F. B. Stevens 1 "		1 00
	Nathan Kingston 1 "		1 00
	Richard Berry 1 "		1 00
	Nathaniel Stevens 1 "		1 25
	William Wiggin 3 "		4 00
	Robert Frances 2 "		2 50
	Samuel Berry 2 days getting out timber		2 00
	John Langley 3 3 4 " "		3 75
	Ellerson Paul 3 3-4 " " and on bridge		4 68
	John W. Durgin 1 " " "		1 25
	" 4 meals at dinner		1 00
	" Cart and wheels one day		50
	Jose. W. Woodman 2 days on bridge		2 50
	" 6 meals at dinner		1 50
	" keeping 4 oxen		50
	Thos. H. Wiswell sawing 714 feet bridge rails		1 74
	Thompson Jackson 5809 ft. pine bridge plk at $12		69 70
	" 3706 ft. timber for stringers $14		51 88
	J. S. Burnham 2 days work		2 50
	" 1 hand and 4 oxen one day		3 00
	" 2 stringers 1531 feet		26 01
	Joseph W. Coe 10 lb nails		40
			204 66
CR.—By old timber and plank sold to Jos. W. Woodman			1 50
			$203 16

Durham Falls Bridge

Paid H. W. B. Grover for repairs	1 50
Wm. D. Langley for 1928 ft pine 2 inch plank at $12	23 13
375 feet timber	4 50
Ellison Paul 1 day	1 25
Richard Berry 1 day	1 00
William Wiggin 1 day	1 50
Robert W. Francis 1 day	1 00
J. S. Burnhan 1 day	1 25
" oxen and hands	2 25
James Langley 32 lbs. spikes	3 20
G. & W. P. Ffrost 8 lbs. nails	32
	$40 90
CR.—By old timber and plank sold F. B. Stevens	1 10
	$39 80

New Market Bridge

Paid W. D. Langley 2500 feet 2 inch plank at $12	30 00
John Drew for drawing Plank	3 00
R. W. Francis 1 day	1 25
William Wiggin 2 days	2 25
J. S. Burnham 2 days	2 25
Z. D. Creighton 44 lbs. nails	1 76
J. Y. Chapman hauling gravel	75
	$41 26

Israel Rucker Bridge.

Paid Ezra Parsons for stone to cover bridge	10 25

J. R. Chesley Bridge.

Paid J. O. Wiggin for timber and work	2 25

Piscasset Bridge.

Paid Solomon Pendergast for railing	1 25

SCHOOL MONEY.

	PROPORTION.		PAID COMMITTEE.	
Dist. No. 1.	By Law	167 81		
	Extra	30 00		
	Lit. Fund	19 26		
		217 07	Charles F. Woodman	217 07
Dist. No. 2.	By Law	51 98		
	Extra	30 00		
	Lit. Fund	5 96		
		87 94	John P. Emerson	87 94
Dist. No. 3.	By Law	68 40		
	Extra	30 00		
	Lit. Fund	7 85		
		106 25	James M. Bunker	106 25
Dist. No. 4.	By Law	109 53		
	Extra	30 00		
	Lit. Fund	12 57	Moses G. Woodman	150 50
		152 10	Madbury proportion to James M. Caswell	1 60
Dist. No. 5.	By Law	102 52		
	Extra	30 00		
	Lit. Fund	11 77	Nathaniel Pendergast	139 27
		144 29	New Market proportion to Geo. F. Walker	5 02
Dist. No. 6.	By Law	64 23		
	Extra	30 00		
	Lit, Fund	7 36		
		101 59	James Jenness	101 59

Dist. No. 7.	By Law	99 90		
	Extra	30 00		
	Lit. Fund	11 47		
		141 37	Jacob Mathes	141 37
Dist. No. 8.	By Law	92 51		
	Extra	30 00		
	Lit. Fund	10 62		
		133 13	Nathaniel Stevens	133 13
Dist. No. 9.	By Law	87 08		
	Extra	30 00		
	Lit. Fund	10 00		
		127 08	Samuel Savage	127 08
Dist. No. 10.	By Law	57 59		
	Extra	30 00		
	Lit. Fund	6 61		
		94 20	T. H. Wiswall	94 20
				1305 02
Paid State Tax 1860				315 80
County Tax 1860				1075 43
				1331 13

GENERAL EXPENSES.

1860.

Mar. 17.	Paid E. J. Lane for books and stationery	6 46
	Barrington tax	1 22
	L. Knapp, money appropriated for Teacher's Institute	18 04
	Caleb Brown, runners for hearse	13 00
	Jonas Langley, ironing same	15 00
	" sharpening drills	46
	H. W. B. Grover, painting runners	3 00
	" services at town hall	2 83
	A. D. Moring, taking care of hearse house	2 00
	" grading round same	1 00
	" making scraper	2 50
	Alfred Hoitt, carrying State tax to Concord, and bringing down Literary Fund money and Railroad tax	1 23
	Ebenezer Thompson, services as Sup't of Schools	34 00
	Postage 21 cts. Lighting Town Hall 50	71
	Samuel Ranlett, measuring lumber	80
	Postage and Stationery 67 c, 1 book 4 00, recording road petitions 75 c, searching records 7 times 3 80, recording invoice of taxes, 52 pages, 6 50, making record of town officers 2 50, recording 4 marriages 24 c, drawing 8 jurors 8 00	26 46

Joseph W. Coe, stationery for town clerk	2 03
7 lbs. powder for district No. 2	1 40
School Books, by order Supt'g Committee	61
John Langley, repairs on guide boards	50
Printing	26 02
John Emerson, revising valuation of real estate	3 00
Services on proposed new road	1 00
Services as Selectman	30 00
Wm. Wiggin, services revising valuation of real estate	3 00
Services at hearing of proposed new road	4 00
Services as Selectman	30 00
J. S. Burnham, services revising real estate valuation	3 00
Services on proposed new road, 7 days	7 00
Return of Inventory to Sec'y of State	3 00
Services as Selectman	30 00
Extra Service	10 00
Service as Town Treasurer	10 00
E. F. Doe, services as Collector	50 00
Printing tax bills	1 75
Wheeler & Hall, advice in relation to T. J. Haines' note	3 00
Term Fee	6 00
Advice in case of J. Leathers	5 00
Opinion with regard to interest on surplus	5 00
Advice in case of Samuel Downing	5 00
	369 02

School House Tax in District No. 1, 1859.

Rec'd of Wm. Wiggin, Collector, bal. of school house tax		56 50
Paid C. F. Woodman, Committee		56 50
Amount of school house tax assessed in Dist. No. 1, Oct. 13, 1860, and committed to E. F. Doe, Collector, is		$646 89
Paid Selectmen for taking invoice	3 00	
J. S. Burnham making tax	3 00	
E. F. Doe for collecting tax	8 00	
E. F. Doe the following abatements		
John Chesley	1 52	
David O. Davis	1 52	
Timothy Demeritt	1 52	
Richard Follett	1 52	
Hiram Horne	1 52	
Alonzo Ransom	1 52	
Jacob Shepperd	1 52	
John Smart	1 52	
John Starbird	31	
Amos Smart	1 52	
Samuel Smith	1 52	
Jeremiah Marsh	1 52	
C. F. Woodman, Committee	615 86	646 89

Rec'd of E. F. Doe, Collector toward school house tax in Dist. No. 3		314 53
Paid Selectmen for taking invoice	2 00	
" making tax	2 00	
E. F. Doe, Collector	5 00	
Building Committee	305 53	314 53

Whole amount of Non-resident Highway	69 69
" Amount worked out	67 03
" " not worked, which remain on J. B. Griffith's list	2 66

ABATEMENTS REMOVED OR NOT FOUND.

Benjamin Cloutman	1 44	J. B. Jackson	1 44
Hiram Horne	1 44	Daniel Drew	1 44
Peirce Long	1 44	G. W. Palmer	1 44
Albry Head	1 52	John Speed	1 44
A. Head	1 52	Moses O. Hodgdon	1 44
Addison Osborne	1 44	James Venner	1 44
Michael Haley	1 44	Wallis Holstead	1 44
O. C. Knowlton	1 44	Wm. Miles	1 44
Joseph Edgerly	1 44	W. D. Wiggin	1 44
Henry Edgerly	1 44	John Pickering	1 44
William Richardson	1 44	James Lucas	1 44
Mary W. Smith	2 00	Ruth H. Savage	60
Mary F. Ordiorne	2 07	Thomas V. Haines	4 44
Elvira L. Demeritt	90	Olive Gould	3 00
Asseneth Perkins	60	Mary Drew's heirs	1 20

UNABLE TO PAY.

John Chesley	1 44	James Starbird	1 44
Richard Follett	1 44	J. Edgerly's heirs	60
C. M. Davis	1 44	J. Drew's heirs	30
Oliver Coleman's heirs	60	Mathias Edgerly	1 44
A. B. Thompson	1 44	N. Demeritt	60

SICK.		DEAD.	
S. P. Wiginn	2 19	E. R. Bennett	1 44
Benj. Emerson	1 44	C. A. Hook	1 44
George Emerson	1 44	Moses Hodgdon	3 15
Ezra Hayes [broken arm]	1 44	Moses Demeritt	1 44

OVER TAXED.

J. Chapman's heirs	33	Thomas Young over 70	1 44
Alfred Smith	60	John Fowler "	1 44
Mary Pendexter	6 00	Joseph Burnham "	1 44
Henry W. Davis	61		
Jacob Edgerly	1 80		84 95

Abatements in W. Wiggin's list for 1859	4 76
" " Jeremiah Drew's list for 1858	7 36
	12 12

BILLS FOR BREAKING ROADS.

Paid Wm. French	7 11	Paid John Cate	24 83
J. O. Wiggin	3 25	Morse Tuttle	62
Mrs. L. Hayes	1 25	D. S. Glidden	1 99
Benja. Williams	4 72	Benja. Clough	4 25
R. W. Francis	7 62	Wm. B. Langmaid	11 87
Nicholas Drew	8 60	David Foye	77 36
J. O. Dame	4 98	John Drew	8 25
A. D. Moring	8 45	Wm. H. Bunker	6 00
Henry Langley	15 50	Nathan Walker	9 10
Luther Perry	12 00	Tobias Bunker	21 53
John Emerson	15 36	C. F. Woodman	11 48
Hale Stevens	3 00	J. L. Tuttle	2 33
G. W. Butler	16 37	J. B. Griffiths	16 50
Ezra Parsons	8 00	Joseph Joy	6 25
Jacob Mathes	2 00	Thomas Young	69
Ebenezer Kent	2 50		
			263 76

HIGHWAY LISTS.

Voted, at the Annual Meeting, in March, 1861, that the Selectmen be instructed to publish, with the Town Accounts, the Accounts of the Highway Surveyors annexed.

	Surveyors.	Amount Res.	Worked.	Balance.
Dist. 1.	Andrew D. Moring	171 24	171 24	
2.	John S. Cate	75 05	75 05	
3.	George Butler	58 88	58 88	
4.	Nathan Walker	47 60	47 60	
5.	Ezra Parsons	64 22	64 22	
6.	William H. Bunker	48 94	45 54	3 40
7.	David Foye	101 80	105 80 over wk'd	4 00
8.	John Drew	66 74	62 74	4 00
10.	Tobias Bunker	51 61	51 61	
12.	Charles T. Woodman	66 34	62 34	4 00
13.	Luther Parry	40 76	40 76	
15.	George W. Burnham	96 65	95 85	80
16.	Henry Langley	102 17	102 17	
17.	Zenas Hayes	99 56	98 76	80
18.	Nicolas Drew	41 71	41 71	
19.	Wm. B. Langmaid	32 14	32 14	
20.	Joseph Joy	30 37	30 37	
21.	John O. Wiggin	43 15	43 15	
9.	Benjamin Clough	66 24	43 58	22 66
14.	Henry D. Davis	97 06	97 06	
11.	John O. Dame	35 82	35 82	
22.	Benja. Williams	11 24	11 24	
23.	William French	109 17	108 17	1 00
24.	Robert W. Francis	76 80	76 80	
25.	Ebenezer Kent	11 70	11 70	
26.	David S. Glidden	13 89	13 79	
27.	John B. Griffiths	36 18	16 32	19 86

MONEY RECEIVED.

	Cr.
Received amount in Treasury, 1860	630 07
of Charles F. Woodmen, by J. Drew	3 46
Literary Fund	103 80
Rail Road State Tax	160 17
Rent of Store	40 00
School house tax in Dist. No. 1	646 89
" " " 1859, balance	56 50
" " " Dist. No. 3	314 53
Amount of resident taxes for 1860	3213 25
" non-resident taxes for 1860	125 58
" " highway	69 69
Rent of wharves and building yard	2 11
	5366 05

RECAPITULATION.

	Dr.	
Paid Out Standing Bills	512 98	
Roads and Bridges	297 97	
School Money	1305 02	
State and County Tax	1331 13	
Balance of school house tax, Dist. 1, 1859	56 50	
School house tax, Dist. 1, 1860	646 89	
" " " 3, "	314 53	
Abatement for 1858	7 18	
" 1859	4 76	
" 1860	84 95	
Non-resident highway worked out	67 04	
Snow bills for breaking roads, 1861	263 76	
General expenses	369 02	
Paid Auditors	6 00	
Amount of money received		5366 05
Cash in hands of Treasurer	98 33	
	5366 05	5366 05

J. S. BURNHAM, WM. WIGGINS, JOHN EMERSON, } *Selectmen of Durham.*

J. S. BURNHAM, *Treasurer.*

We, the undersigned, having examined the foregoing accounts, find them properly vouched and correctly cast.

J. SMITH, W. F. JONES, HENRY A. DREW, } Auditors.

TOWN OF DURHAM

IN ACCOUNT WITH THE OVERSEER OF THE POOR.

Out Standing Bills.

1860—March 27.

Paid John Drew $230 for his services as Superintendent on the Town Farm from April, 1859 to April, 1860, being the sum agreed on by the overseers of the poor 1859	230 00
John Thompson } Appraisers for 1859 & 1860	2 00
John H. Odiorne } Appraisers for 1859 & 1860	2 00
Samuel Stevens } Appraisers for 1859 & 1860	2 00
	$236 00

John Drew's Account Articles Bought.

8 galls molass 2 48, 8 lbs snuff 2 63, 4 lbs creamtartar 1 53, 13 bush potatoes for seed 5 20, 8 bolts 24, two table covers 1 75, 4 pr shoes 3 38, 1 comb 10, 30 yds denims, 9 1-4lbs tea 4 28, 3 wrought nails 23, 16 lbs nails 67, 17 lbs coffee 2 40, 136 lbs beef 7 32, 21 lbs halibut 1 23, 4 lbs raisins, 13 1-2 lbs fish 27. fish 65, 74 lbs salt fish 2 13, 2 doz lemons 48, whip 75, 1 lb tobacco 25, 2 plough points 1 24, 6 bush oats 3 30, 3 door locks 1 00, 1-2 bush seed corn 65c, 1 lb castile soap 18c, crackers 1 75. 6 lbs veal 15c, 3 pails 80c, 2 papers seed 10c, 1 hank of thread 9c, 1 cap 66c, 1-2 lbs nutmegs 49, 88 1-2 yds print, 10 10, 16 skeins yarn 2 00, 12 yds ticking 2 00 1 pr stockings 12c, 68 yds sheeting 6 17, 2 skeins cotton 8c, 6 yds pant cloth 5 25, 1 basket 33c, 14 qts berries 64c, 4 lbs 40c, hinges and lock 20c, 1 chain 33c, 2 qts oil 40c, 1 hoe 40c, 11 lbs batting 1 68, 1-2 lb salt-petre 6c, 1 pint spirits 10c, use of cradle 16c, 2 boxes salve 50c, 7 rake teeth 56c, 13 1-2 lbs saleratus 92c, 1 bag meal 1 80, 22 bush corn 16 52, 3 bbls flour 22 75, 1 churn tap 35c, 2 yds flannel 34c, 2 bush salt 80c, 3 thimbles 12c, 2 galls vinegar 50c, 2 bars soap 28c, 10 lbs rosin, 1 window 1 37, school books 1 26, 4 spools thread 20c, 2 doz cabbage 50c, 2 dishes 17c, 1 lb powder 20c, buttons 6c, 1 bag salt 25c, 32 1-4 lbs sole leather 7 54, 1 side of upper leather 3 20, 1-2 bush cranberries 1 63, 1 coat 2 75, 1 lot of wood 6 43, 5 brooms 1 51, 1 scive 33c, 1 paper pins 10c, 1 roll blacking 8c, 1 tub 1 00, 1 dipper 10c, 2 razors and strops, coffin for A. Bickford 5 50, robe 1 75, wicking 28c, jacket 2 00, hats 2 03 — 167 35

Bought for the Town Farm per the following Bills.

G. & W. P. Ffrost's bill—2 bu grass seed $7, 1 bristol brick 6. 4 balls twine 34c, 1 lb powder 18c, 1 scythe 1 18, 6 panes glass 21c, use of winnowing machine 90c, 8 galls mol 2 48, 2 lb rosin 6c, 1 bag salt 20c, 1 bbl flour 7 10, 2 bush salt 76c. 10 lbs soda 38 c	21 93
Joseph W. Coe's bill—3 bus salt 1 00, 2 scythes 1 66, 2 lbs nails butts and screws 18c, 1 door lock 25c, 1 snath 87c, 2 rakes 40c, 8 lb soda 32c, 1 bag corn 1 50, 3 bbls flour 22 00, 2 bush meal 1 68, 16 gals molasses 5 12, 1-2 lb ground cloves 20c, 2 lbs raisins, 2 lbs saleratus 14c. 2 lbs tea 1 20, 2 qts fluid 30c	37 14
E. F. Woodman's bill—4 bus barley	3 60
J. W. Kingman's bill—mud 2 00, 1 harrow 8 00	10 00
A. D. McDaniel's bill—14 bus plaster	4 67
Samuel Ranlett's bill—sawing 1 10, 1 pr drafts 1 50	2 60
Leonard Foss—making shoes 7 46, 3 3-4 days join 3 70, 4 days on farm 4 00, filing saw 70c	14 91
Madbury tax	5 61
Rufus Willey's bill—1 iron bar 1 25, shoeing oxen 2 50, mending chains 1 22, 1 staple 75c, mending staples 50c, repaining horse rakes 25c, sharpening drills 12c	6 59
James Langley's bill—shoeing oxen 2 75, shoeing horse 2 18, hooping tub 33c, repr horse rake 25c, stalk-hooks and nails 17c, repr chains 15c, repr wagon 25c	7 71
Dr. S. H. Greene's bill—18 visits	9 00
Dr. Flanders' bill—21 visits	10 50
Nathaniel Stevens' bill—pressing 5 tons 1016 lb hay	8 26
Paid Durham Town Farm tax	21 96
Shapleigh & Co., Boston, bill—137 lbs rice 5 82, 100 lbs sugar 8 38, 1 bbl molas 9 14, 30 lbs sugar 3 00, 10 lbs tobaccol 40 7 lbs tea 3 06, 2 lbs pepper 18c, 1 lb cassia 26c, 1 lb pimento 10c, 3 bags salt 42c, 10 lbs saleratus 50c, 25 lb coffee 3 25, 1 bbl flour 7 25, 1 bus peas 1 00, freight 1 25	45 01
	209 49

Paid out for Labor done on the Farm.

Paid for 8 1-2 days work		3 80
1 "		84
11 "	E. Willey	16 50
1-2 "	John Smart	50
Freighting, Yeaton		1 00
4 days work	T. Drew	3 00
6 "	J. Palmer	4 50
3 "	P. Stevens	2 25
27 "	Isaac Nute	13 50
Needle work		2 00
4 months work	Charles Drew	48 00
1 day	J. E. Bunker	50
Amount		96 39

Cattle bought and sold on the Town Farm per J. Drew's Account.

	Bought	Sold
Bought 1 pr. steers of John Thompson	71 00	
Sold the same		73 00
Sold 1 pr. oxen from the farm		163 00
Bought 1 pr. oxen of Jenness	116 00	
Sold the same		115 00
Bought the same J. Otis	133 50	
Sold the same		132 00
Bought 1 pr. steers of J. Smart	90,00	
Paid difference between Smart and Mathes steers	8 00	
Received difference between Kimball and Mathes steers		62 00
Sold Kimball steers		51 00
Bought 1 pr. oxen of Wm. Woodman	118 00	
Paid difference between Woodman's oxen and Hussey's oxen	12 00	
Sold the same		107 50
Sold 1 calf		8 00
" "		5 00
" "		6 00
Bought 1 calf	4 50	
" shoat	11 50	
" 3 pigs	5 50	
" 1 horse	28 00	
Sold the same		28 00
Bought 1 heifer and bull	39 00	
Sold heifer		28 00
Sold 1 calf		5 00
"		5 00
Bought 1 pr. oxen	90 00	
Sold the same		97 00
Sold 1 ox		57 50
Paid for the same	55 00	
Bought 1 pair oxen	104 00	
Sold the same		112 50
Bought 4 heifers	80 00	
Sold the same		80 90
Bought 1 pr. steers	55 00	
Sold the same		57 00
Bought 1 pr. oxen	83 00	
Sold the same		85 00
Bought 1 pair oxen	80 50	
Sold the same		82 50
Bought 1 pr. oxen	96 00	
Sold the same		102 00
Bought 1 pr. steers	55 00	
Sold the same		60 00
Bought 1 cow	25 00	
Sold the same		27 50

Bought 1 pr. oxen, (now on the farm,)	120 00	
Paid difference between cow and ox for beef	28,00	
Bought 1 pr. oxen	100 00	
Sold the same		108 00
Bought 1 cow	30 00	
Sold the same		33 00
Bought 1 cow, (now on the farm,)	21 00	
Bought 1 pr. oxen	105 00	
Sold the same		105 00
Bought 1 pr oxen	88 00	
Sold the same		90 00
Bought 1 steer	20 00	
Sold the same		22 00
	$1872 50	$1906 40

Amount sold from the Farm per J. Drew's Account.

16 1-2 lbs veal 90c, 11 1-2 bushels potatoes, 4,40, 650 lbs hay 5,20, 21 1-2 doz. eggs 3,23, 7 bbls cider 11,45, 2 calf skins 1,68, 208 lbs hides 12,48, pasturing cow 5,00, 32 3-4 lbs cheese 3,61, 104 1-2 lbs butter 19,14, 1 old barn frame 25,00, house rent 12,00, 7 weeks' board 14,00, keeping horse 28 weeks 30,00, 5 ton 600 lbs hay 106,00. $254,09

Received of County for poor on the Farm, 272,88

Received for Labor done away from the Farm, per J. Drew's Account.

Worked 1 1-2 days for Wm. F. Jones	1 50
3 " L. Foss	3 00
2 " W. Ransom	2 00
Buying Stock for J. Churchill	10 00
1 day for J. M. Pendexter	1 00
1 " J. Churchill	2 00
3 days drawing plank	3 00
Buying stock for J. Churchill	10 00
2 days for James Langley	2 00
1 " D. Chesley	1 00
1 " W. Ransom	1 00
Drawing timber and plank, Wiggin's-mill bridge	12 00
2 hands and 4 oxen 2 days on "	8 00
4 days " Mrs. Mathes	6 00
Butchering	2 00
Breaking roads	2 00
	66 50

Received for Keeping Droves, Men and Horses.

1860.			Men.	Horses.
Mr. Bedeen	20 heads	1 20	2	1 00
Burbank	20	1 20	1	50

Bedeen	15	3 00	3		3 00
Foss	11	55	2		1 00
"	100 sheep	1 00			
Read	21	1 26	2	1	1 50
Trull	21	1 05	2	1	1 25
Foss	21	1 47	2		1 00
Richardson	22	1 32	1		50
Trafton	72	4 32	2	1	1 50
Burbank	49	2 94	2	1	1 50
Davis	42	2 55	3	1	2 00
Trull	58	2 90	2	1	1 50
Richardson	36	2 16	2		1 00
Bean	50	2 50	2		1 50
Grant	49	3 50	2	1	2 00
Welch	36	2 16	2	1	1 50
Trafton	47	3 29	2	1	1 50
Churchill	36	1 16	2	1	1 50
Trull	60	3 00	3	1	2 00
Emerson	49	2 95	1	1	1 00
Read	35	1 75	2	1	1 50
Trafton	49	3 43	2	1	1 50
Trull	85	5 10	4	1	2 50
Hunt	90	4 50	2	1	2 00
Burbank	48	2 40	2	1	1 25
Trull	100	6 00	2	1	1 50
Richardson	4	1 00	1		50
Jellison	550 lbs hay	5 50	2	1	1 50
Fisk	"	5 50	2	1	1 50
Richardson	250 lbs hay	2 50			
H. A. Drew	250 "	2 50			
Tilton	325 lbs hay	3 25	1		50
Keeping oxen		1 00			
Trafton	300 lbs hay	2 40	2		1 00
Grant	300 "	2 40	2	1	1 50
Read	400 "	4 00	2		1 00
Grant	300 "	3 00	2	1	1 50
Glines	525 "	5 25	2	2	2 00
		106.91			49,50
					106,91
					156,41

Town Farm Credit	2651,28
Town Farm Debtor	2595,63
Balance in J. Drews favor All bills paid	$60.67

Poor away from the Farm.

Paid J. W. Coe's bill—deld M. Bickford per order 36 weeks 50 cts per week	18 00
Jonas Willey	3 52
C. F. Waodman taking 3 depositions in pauper cases	1 50
J. & E. Jenkins, 1 cord wood dld Jonas Willey	3 00
1 1-2 cords wood dld Moses Bickford	4 50
Dr. Bickford's bill—2 visits M. Bickford	2 00
Dr. Flander's bill—8 visits Jonas Willey	4 00
Rev. A. Tobey attendance on 2 funerals	2 55
	38 00

Support of County Poor away from Farm.

Paid Dr. B. N. Towle	43 00
Dr. Kittredge	11 00
John Smart	2 00
Timothy Murray	97 31
Ira T. Jenkins	5 00
Michael Haley	5 50
Joshua Varney	4 50
Daniel York	4 53
Orin Murray, Express	5 55
G. & W. P. Ffrost	147 00
	325 39
Rec'd from County for support of Poor away from Farm	325 29

General Expenses.

Paid S. L. Burnham, Overseer of the Poor	30 00
Appraisers	5 00
	35 00

RECAPITULATION.

Paid Out Standing Bills	236 00
Poor away from Farm	38 52
County Poor away from Farm	325 39
General Expenses	35 00
J. Drew's salary to April 1, 1861	250 00
Articles bought, per J. Drew's account	167 35
Sundry bills paid	209 49
Cattle bought, per J. Drews account	1872 50
Labor done on the Farm	96 39
	3230 64

Received per John Drew's account	254 09	
For labor done away from Farm	66 50	
Keeping Droves	156 41	
For Cattle sold	1906 40	
From County	598 27	
From Town Treasury to pay J. Drew's salary for 1859	230 00	
	3211 67	
Balance due Overseer of the Poor - - -		18 97

J. S. BURNHAM, Overseer of the Poor.

We, the undersigned, having examined the foregoing accounts, found them well vouched and correctly cast

J. SMITH, W. F. JONES, } Auditors.

Inventory of Stock and Personal Property on the Town Farm on the 28th of February, 1861.

1 yoke oxen 7 feet 2 inches, 7 cows, 2 two years old heifers, 3 good shotes, 3 ox yokes and apparotus, 1 good plow, 1 ox harrow, 1 horse cultivator, 1 ox cultivator, 4 chains, 1 manure fork, 4 hay forks, 1 drag rake, 1 horse rake, 2 axes, 1 crowbar, 2 shovels, 1 wood saw, 1 hand saw, 2 pair ox wheels and carts, 2 hay carts, 1 old horse wagon 1 sleigh, 1 work harness, 1 wagon harness, 2 cook stoves, 12 bed, 10 bedsteads, 33 sheets, 34 pillow case, 26 pillows, 28 bed spreads, 3 lbs pork, 2 lbs beef, 125 bush potatoes, 149 lbs cheese. 25 lbs butter, 58 lbs lard, 58 lbs bacon, 1 bbl vinegar, 30 lbs rice, 15 lbs dried apples, 4 bus beans, 9 bus barley, 3 1-2 bus rye, 68 bus corn, 40 lbs fish, beef, 1-3 bbl flour, 1-3 bbl rye flour, 4 lbs sugar, 1 lb tea, 20 doz candles, 16 tons hay, 8 cords pine wood, 1 hand hammer, 1 bush scythe, 1 churn, 3 stone jars, 3 cheese taps, 1 cheese press, 5 milk pails, 2 water pails, 45 milk pans, 1 cheese tub, 4 earthen pots, 2 butter boxes, 1 butter stamp, 1 cream pail, 1 molasses can, 1 coffee mill, 1 lantern, 2 wash tubs, 1 wash board, 20 hens, 12 tie chains, 1 ox sled.

Average number of paupers at the Alms House, for the year	12
Number now at the Alms House	11
County paupers	4

JOHN THOMPSON, JOHN H. ODIORNE, } Appraisers

DOVER, N. H., Nov. 1, 1860.

To the Selectmen of the Town of Durham:—

In reply to your inquiries, we say, your town appropriated the surplus revenue deposited with it to the purchase of a town farm. By the law as laid down in Brown and al v. Marsh and al., 1 Foster 81, the fund was thus expended, and as a fund ceased to exist.

If the farm is sold, the money received, therefore, is to be regarded as the other funds of the town, and as such must be appropriated. It was decided in the above case that towns cannot legally raise money by taxation for distribution. It is equally clear that they may not legally distribute money after it has been raised, or any other funds of the town.

The act of 1841 applies only to the surplus revenue fund.

Yours truly. WHEELER & HALL.

Report of the Superintending School Committee for 1860--1.

The expiration of another year, demands the usual Report of the Schools in the town of Durham. As Superintending School Committee, I have paid 45 visits to the Schools. All of them have received two visit each term, with a partial exception in one case.

After the Tabular statement, giving the names of the teachers, the number of weeks kept, the salary, the whole and the average attendance, I shall endeavor to present frankly, and in brief, my opinion of each school in detail.

Districts.	*Teachers.*	*Weeks kept.*	*Weekly salary.*	*No. of scholars.*	*Average atten'ce.*
No. 1,	Summer—Sarah B. Piper,	10	5 00	58	32 2-3
	Winter—Chas. Joy,	15	8 75	61	42
No. 2,	Summer—Ellen A. Jenkins,	12 1-2	3 00	17	12 1-2
	Winter—Geo. E. Hodgdon,	7	6 50	14	13
No. 3,	Summer—Abbie M. Clark,*				
	Winter—Chas. Joy,†				
No. 4,	Summer—Hannah C. Wood,	10 2-5	4 50	19	18
	Winter— Young,†				
No. 5,	Summer—B. Jane Hoitt,	12	5 00	28	23
	Winter— "	14 3-5	"	32	22 3-4
No. 6,	Summer—Josep'ne A. Drew,	8	3	10	6
	Winter— "	14	3	6	4
No. 7,	Summer—Abbie M. Clark,	11	4 50	29	24 1-2
	Winter—Mary J. Drew,	13 2-5	6 00	39	35
No. 8,	Summer—Ellen F. Hanson,	11	4 50	28	25
	Winter—Sam'l Sherburne,	10 3-5	7 75	28	24
No. 9,	Summer—F. M. Treadwell,	10	4 50	40	31 1-2
	Winter—Emma R. Bennett,	11	5 00	44	34
No. 10,	Summer—B. A. Demeritt,	9	4 00	22	20 1-2
	Winter— "	13	4 25	25	23

*No register. †Unfinished.

In District No. 1, the Summer School was nearly a failure. The teacher did not exercise that energy which was requisite in a school of this size. She complained, and with apparent reason, of a want of co-operation on the part of the parents in this District.

During the Winter, the school made excellent progress. It is with unfeigned pleasure, that I bear testimony to the zeal of the teacher, who, besides maintaining *efficient discipline*, secured the good will of the "little folks." This state of things is as it *should be*. It is perhaps needless to say that the school was satisfactory to all concerned.

District No. 2. The school is small and backward. It did pretty well, *especially* in the winter season.

No. 3. In consequence of repairs on the house, the Summer School was deferred till late in the season. The scholars manifested an interest in their studies, and appeared *well*.

The Winter School is in progress under favorable circumstances.

No. 4. In summer, the school did pretty well. The winter term has not closed. The teacher is well qualified. He would be unexceptionable, if his good nature would impel him to exact a more rigid discipline.

No. 5. An experienced teacher kept both seasons. This is much better for both district and teacher, especially in this instance, where capacity on her part evinced its propriety.

No. 6. The number of scholars is too small to entitle it to the appellation of school. The teacher, perhaps, did as well as she could. Had she professed a fitness for a more extended sphere, I really think she would not have survived such a *chronic* malady, as her attenuated charge (of two pupils) presented.

No. 7. This is one of the best schools in the town. In fact, taking into account the house, the people, the size and accessibility of the District, it is a model school district for an agricultural town.

The summer term was moderately successful, it being an almost impossibility for *any* teacher ordinarily employed, to "keep" a *poor* school, by reason of the habitual interest felt by both scholars and parents.

It is with pleasure, I state the progress of the winter school as being *good*. The attention paid to parsing by a large class, shew marked advancement in a study too *often* neglected.

No. 8. The teacher in the summer had not a spark of that enthusiasm, necessary to awaken a spirit of interest in the pupil. The school made less than respectable progress. It, however, came fully up to the mark under its old teacher the succeeding term.

No. 9. Perhaps on account of the ill-health of the teacher of the first term, at any rate a decided lack of energy on her part was manifest. I regret this the more, as the material for a good school was present, most of the pupils possess marked characteristics of scholarship. My visit the succeeding term satisfied me that the school was in better hands.

No. 10. Kept both terms by the same teacher. The school is rather backward, but has done well the present year. The district was fortu-

nate in its choice of a teacher, who, to a natural love of study, unites judicious firmness, to a kind regard for those placed under her charge; hence a peculiar fitness for the trying duties of a school teacher.

Such are my views of the efficiency of our schools the past year.

TO IMPROVE THEM.

We must visit and encourage the teacher by sustaining the regulations of the school room. All disorganizing influences which enter the school, are *always* the result of a want of watchful care on the part of the parent.

THE SCHOOL HOUSE

in No 4 needs to be "revised and corrected" in sundry particulars. "A word to the wise is sufficient." Let the thriving residents of this district see to it, that the school room of its district keeps pace with their commodious and well-kept farm-houses and fields, and they will find the moral influence on their children's conduct to be as good an investment for their money as they can desire.

No. 5 ought to repair the house, as it is not even comfortable.

No. 9 should by all means change the school room materially, as the present arrangement for a school of this size is greatly to the detriment of the pupils.

KEEPING SCHOOLS SATURDAY

should not be allowed, on any pretext. Make it, as it is, good cause for dismissal of any teacher who thus infringes on the rights of the scholars. It leads to much irregularity the remainder of the week, and as the teachers are paid for their time, let them observe this holiday as sacred.

REGISTERS

are in many cases improperly kept, and also great difficulty occurs in their collection. It is the duty of the teacher, *immediately at the close of the school*, to hand the Register to the Superintending School Committee.

No teacher is entitled to payment for services until so doing.

I have had much difficulty in obtaining the Register this year. That for No 3, Summer school, has not come to hand at all, as I write this. The irrelevant trifling of some teachers has sometimes led them to entries which indicate a want of self-respect. A marked instance I notice in the school register of No. 9 (Winter term.)

VISITS

to the schools by citizens the past year number 141, not including 11 made by Prudential Committee.

Total money raised for schools $1305,47.

TEXT BOOKS

have not been changed. After the Census of 1860 has been applied to the new edition of Cornell's Geography, I recommend its adoption.

I am happy to notice the improvement of the school room in No. 3. It shows public spirit not extinct. Is it imagination, or have the

scholars really a more intellectual look? Go into the room, when school is in session, and my word for it, you will acknowledge the latter.

IN CONCLUSION,

Let me say that the education of the school room is but a part of the real education of the man and woman of life. Every day, the book, the newspaper, the incidental collisions with our fellow-beings, are affording food for much thought.

Is the great object of life, Money? Remember the prayer of Agur, "Give me neither poverty or riches."

Is it respectability? Remember that in its true sense, a good poor man is far better than a bad rich one.

To improve our condition, to aim at elevation, moral and social, is laudable, is our duty—to ourselves—our children, and the community.

Are there obstacles to encounter? Remember that with health, and persevering effort, "nothing is impossible."

"Is there one whom difficulties dishearten who bends to the storm? *He will do little.* Is there one who *will* conquer? *That kind of man never fails.*"

Respectfully submitted,
E. THOMPSON,
Superintending School Committee.

DURHAM, March 1, 1861.